

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION**

<b>In re:</b>	)	<b>20-12914</b>
<b>TONIECE M. ANDERSON,</b>	)	<b>Chapter 13</b>
	)	
	)	<b>JUDGE HUNT</b>
<b>Debtor(s).</b>	)	

**NOTICE OF OBJECTION**

*The following parties have been served via electronic mail:*

U.S. Trustee: USTPRegion11.ES.ECF@usdoj.gov  
Glenn Stearns, Chapter 13 Trustee: mcguckin\_m@lisle.com

*The following party(s) have been served via regular US mail:*

Ms. Toniece Anderson, 561 Pinebrook Drive, Bolingbrook, IL 60490  
Internal Revenue Service, Centralized Insolvency Operations, P.O. Box 7346, Philadelphia, PA 19101-7346  
David M. Katinsky, Chief, CTS-Northern, Tax Division (DOJ), P.O. Box 55, Ben Franklin Station, Washington, DC 20044  
US Attorney, Civil Process Clerk, 219 S. Dearborn St., Rm. 500, Chicago, IL 60604

PLEASE TAKE NOTICE that on October 23, 2020, at 10:15 am, I will appear telephonically before the Honorable LaShonda A. Hunt, or any judge sitting in her place, and present the Objection to Claim No. 2 (Internal Revenue Service), a copy of which is attached.

**This motion will be presented and heard telephonically using AT&T Teleconference. No personal appearance in court is necessary or permitted. To appear and be heard telephonically on the motion, you must call in to the hearing using the following information: Toll Free Number: 1-888-557-8511; Access Code: 7490911.**

If you object to this motion and want it called on the presentment date above, you must file a Notice of Objection no later than two (2) business days before that date. If a Notice of Objection is timely filed, the motion will be called on the presentment date. If no Notice of Objection is timely filed, the court may grant the motion in advance without a hearing.

/s/ Christine H. Clar  
Christine H. Clar, A.R.D.C. #6202332

**PROOF OF SERVICE**

The undersigned does hereby certify that copies of this Notice and attachments were served to the above persons or entities, if service by mail was indicated above, by depositing same in the

U.S. Mail at Wheeling, Illinois 60090, before 5:00 p.m. on September 15, 2020 with proper postage prepaid, unless a copy was provided electronically by the Bankruptcy Court.

/s/ Christine H. Clar  
Christine H. Clar, A.R.D.C. #6202332  
Attorney for the Debtor(s)

DAVID M. SIEGEL & ASSOCIATES, LLC  
790 Chaddick Drive  
Wheeling, IL 60090  
847/ 520-8100  
davidsiegelbk@gmail.com

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION**

<b>In re:</b> <b>TONIECE M. ANDERSON,</b>  <b>Debtor(s).</b>	) ) ) ) ) )	<b>20-12914</b> <b>Chapter 13</b>  <b>JUDGE HUNT</b>
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**OBJECTION TO CLAIM NO. 2**  
**(INTERNAL REVENUE SERVICE)**

NOW COMES the debtor, TONIECE M. ANDERSON, by her attorneys, DAVID M. SIEGEL & ASSOCIATES, LLC, to present his Objection to Claims, and in support thereof states as follows:

1. Jurisdiction is proper and venue is fixed in this Court with respect to these parties.
2. The debtor filed a Chapter 13 petition June 25, 2020. The case is not yet confirmed. Glenn Stearns was appointed trustee in this case.
3. The debtor listed the Internal Revenue Service as one of her creditors.
4. On July 13, 2020 the Internal Revenue Service filed a proof of claim, Claim No. 2 on the Claims Register for taxes, divided into secured (14,931.60), unsecured, priority (\$12,482.88) and unsecured general (\$4,300.40), for a total amount of \$31,714.88 (Exhibit A).
5. This claim contains \$12,442.69 as unsecured, priority for unfilled 2017 and 2019 tax returns.
6. Sometime in early June 2020 the Debtor filed her 2017 and 2019 returns with the Internal Revenue Service, which shows she owes \$0.00 for 2019 and \$5,720.00 for 2017. And on July 22, 2020 this office sent a signed copy of the 2017 and 2019 returns to the Internal Revenue Service's agent listed on the proof of claim, Jennifer Alvarez.
7. As of today, the proof of claim has not been amended for the filed returns.
8. As a result of the aforementioned, the claim filed by the Internal Revenue Service should be disallowed as to the 2017 and 2019 amount of \$12,442.69, and replaced with \$5,720.00.

WHEREFORE, pursuant to 11 U.S.C. §502(a), the debtor, TONIECE M. ANDERSON, respectfully requests that this honorable Court enter an order disallowing Claim No. 2 as to the 2017 and 2019 amount and for such other and further relief as the Court shall deem proper.

Respectfully Submitted,  
/s/ Christine H. Clar  
Christine H. Clar, ARDC #6202332

DAVID M. SIEGEL & ASSOCIATES, LLC  
Attorneys for Debtor(s)  
790 Chaddick Drive  
Wheeling, IL 60090  
847/520-8100  
davidsiegelbk@gmail.com

# EXHIBIT A

Fill in this information to identify the case:

Debtor 1 TONIECE M. ANDERSON

Debtor 2  
(Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the NORTHERN District of ILLINOIS  
(State)

Case number 20-12914

Official Form 410  
Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

Department of the Treasury - Internal Revenue Service

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor \_\_\_\_\_

2. Has this claim been acquired from someone else?

☒ No

☐ Yes. From whom? \_\_\_\_\_

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

Creditor Number: 28908544

Uniform claim identifier for electronic payments in chapter 13 (if you use one)

Where should payments to the creditor be sent? (if different)

Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

4. Does this claim amend one already filed?

☒ No

☐ Yes. Claim number on court claims registry (if known) \_\_\_\_\_

Filed on: \_\_\_\_\_

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No

☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
7. How much is the claim?	<u>\$ 31,714.88</u> Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). <input type="checkbox"/> Limit disclosing information that is entitled to privacy, such as health care information. <u>Taxes</u>
9. Is all or part of the claim secured?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input checked="" type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other. Describe: <u>*All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.</u> <b>Basis for perfection:</b> <u>See Attachment</u> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) <b>Value of Property:</b> \$ _____ <b>Amount of the claim that is secured:</b> <u>\$ 14,931.60</u> <b>Amount of the claim that is unsecured:</b> <u>\$ 16,783.28</u> (The sum of the secured and unsecured amounts should match the amount in line 7.) <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____ <b>Annual Interest Rate (when case was filed)</b> <u>5</u> % <input type="checkbox"/> Fixed <input checked="" type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>

**12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

☐ No

☒ Yes. Check all that apply:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

**Amount entitled to priority**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ 12,482.88

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/09/2020  
MM / DD / YYYY

/s/ JENNIFER ALVAREZ  
(Signature)

**Print the name of the person who is completing and signing this claim:**

Name JENNIFER ALVAREZ  
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 230 S. Dearborn Room 2600, M/S 5014CHI  
Number Street

Chicago IL 60604  
City State ZIP Code

Contact Phone 312-292-4159 Email: \_\_\_\_\_



# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** TONIECE M. ANDERSON  
AKA TONIECE ANDERSON-VILLAGOMEZ  
561 PINE BROOK DRIVE  
BOLINGBROOK, IL 60490

Case Number

20-12914

Type of Bankruptcy Case

CHAPTER 13

Date of Petition

06/25/2020

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XXX-XX-1418	INCOME	12/31/2009	03/10/2014	\$311.34	\$0.00	\$487.31	11/12/2019	DuPage County
XXX-XX-1418	INCOME	12/31/2010	11/18/2013	\$0.00	\$198.44	\$104.95	11/12/2019	DuPage County
XXX-XX-1418	INCOME	12/31/2010	04/21/2014	\$510.00	\$0.00	\$213.83	11/12/2019	DuPage County
XXX-XX-1418	INCOME	12/31/2013	10/13/2014	\$0.00	\$0.00	\$335.31	11/12/2019	DuPage County
XXX-XX-1418	INCOME	12/31/2015	10/03/2016	\$1,847.00	\$1,076.73	\$412.57	11/12/2019	DuPage County
XXX-XX-1418	INCOME	12/31/2016	10/15/2018	\$4,700.00	\$2,124.19	\$788.85	11/12/2019	DuPage County
XXX-XX-1418	INCOME	12/31/2018	03/10/2014	\$1,821.08	\$0.00	\$0.00		Right to Setoff
				\$9,189.42	\$3,399.36	\$2,342.82		

**Total Amount of Secured Claims:**

**\$14,931.60**

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-1418	INCOME	12/31/2012	11/11/2013	\$0.00	\$40.19
XXX-XX-1418	INCOME	12/31/2017	1 Estimated- SEE NOTE	\$8,466.60	\$1,029.45
XXX-XX-1418	INCOME	12/31/2019	1 Estimated- SEE NOTE	\$2,918.20	\$28.44
				\$11,384.80	\$1,098.08

**Total Amount of Unsecured Priority Claims:**

**\$12,482.88**

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-1418	INCOME	12/31/2008	03/10/2014	\$0.00	\$42.52
XXX-XX-1418	INCOME	12/31/2011	11/18/2013	\$0.00	\$29.00

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** TONIECE M. ANDERSON  
AKA TONIECE ANDERSON-VILLAGOMEZ  
561 PINE BROOK DRIVE  
BOLINGBROOK, IL 60490

Case Number

20-12914

Type of Bankruptcy Case

CHAPTER 13

Date of Petition

06/25/2020

## Unsecured General Claims (Continued from Page 1)

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-1418	INCOME	12/31/2018	08/12/2019	\$4,198.00	\$0.00
				\$4,198.00	\$71.52

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$30.88

**Total Amount of Unsecured General Claims:**

**\$4,300.40**

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 20-12914	Lien Recorded : 11/12/2019 - 00:00AM Recording Number: R2019-103935 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #4 Lien Unit Phone: (800) 829-3903	IRS Serial Number: 389944419

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:  
TONIECE M ANDERSON

Residence:  
6000 OAKWOOD DR APT 5J  
LISLE, IL 60532-3026

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2009	XXX-XX-1418	03/10/2014	04/09/2024	\$513.88
1040	12/31/2010	XXX-XX-1418	11/18/2013	12/18/2023	
1040	12/31/2010	XXX-XX-1418	04/21/2014	05/21/2024	\$555.66
1040	12/31/2013	XXX-XX-1418	10/13/2014	11/12/2024	\$66.00
1040	12/31/2015	XXX-XX-1418	10/03/2016	11/02/2026	\$2,434.37
1040	12/31/2016	XXX-XX-1418	10/15/2018	11/14/2028	\$6,272.53
1040	12/31/2018	XXX-XX-1418	08/12/2019	09/11/2029	\$5,321.17

Filed at: Recorder of Deeds DuPage County Wheaton, IL 60187	Total	\$15,163.61
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This notice was prepared and executed at CHICAGO, IL  
on this, the 31st day of October, 2019.

Authorizing Official: LISA WILLIAMS (800) 829-7650	Title: ACS W&I 12-00-0000
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